

EXHIBIT E

Iskander, Nahed

From: jonathan.robin@us.pwc.com
Sent: Wednesday, April 14, 2010 4:37 PM
To: Iskander, Nahed
Subject: Circuit City
Attachments: 20100414162354_001_PDF.zip

Jonathan Robin

PricewaterhouseCoopers
300 Madison Avenue
New York, NY 10017
PH: 646-471-0509
Fax: 813-329-3043
jonathan.robin@us.pwc.com

----- Forwarded by Jonathan Robin/US/TLS/PwC on 04/14/2010 04:35 PM -----

Jonathan Robin/US/TLS/PwC@Americas-US

To Jonathan Robin/US/TLS/PwC@Americas-US

04/14/2010 04:31 PM

cc
Subject

"Reply to All" is Disabled

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In 2004 the City conducted an audit for rent tax for all CC locations for the period of 6/1/01-5/31/04. As a result of that audit we paid \$818,863.41 in taxes, penalties and interest. That check was sent in July of 2004. I have gone back and reviewed all payments to landlords or on behalf of landlords to re-calculate total rents and taxes for each period since that audit. The tabs on this spreadsheet show the rent calculations as well as the under/overpayment calculations. The tabs labeled 'rent' show the payments made by store by month. The tabs labeled 'tax' show the tax calculation, the tax paid and the net difference, which ties to the summary below. Generally I was able to review actual G/L AP detail so this should be as accurate as we can get. When we filed the returns we were reporting the real estate taxes on an accrual/budgeted monthly basis. The calculations on these tabs show the actual tax payments made, in the month they were made. Due to the bankruptcy many payments from October 2008 on have not been made and will be settled through the bankruptcy. No adjustment has been made for those potential payments.

Coverage Period	Total Underpayment (Overpayment)
8/1/04-5/31/05	(1,548.66)
8/1/05-5/31/06	8,269.28
6/1/06-5/31/07	15,039.20
6/1/07-5/31/08	(8,262.03)
6/1/08-5/31/09	94,354.49
6/1/09-5/31/10	-
Total Liability	105,854.27

EXHIBIT F



NOTICE OF DISALLOWANCE

Circuit City Stores, Inc.
P. O. Box 5695
Glen Allen, VA 23058-5695

DATE:	March 4, 2010
TAX TYPE:	GCT
CLAIM NUMBER:	012815745 S
EIN/SSN:	54-0493875
PERIOD ENDING:	02/28/06
REFUND REQUESTED:	\$131,202.00
REFUND DISALLOWED:	\$131,202.00
REFUND ISSUED:	\$ -0-

Dear Taxpayer:

Please be advised that the claim for refund based upon New York City General Corporation Tax Return filed was denied for the reason(s) set forth below:

The Taxpayer is included in the "Proof of Claim" submitted to the court by the Bankruptcy Unit (document number 08-35653).

If you disagree with this notice you have the right to file a Request for Conciliation Conference or a Petition for Hearing (forms enclosed) within 2 years from the above mailing date of this notice. If you do not file a Request for Conciliation Conference or a Petition for Hearing within the given time, the disallowance will become final and irrevocable.

For further information please contact: Nahed Iskander, City Tax Audit II, Bankruptcy Unit, 345 Adams Street, 5th Floor, Brooklyn, NY 11201. Telephone Number: (718) 403-4187.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Noel A. Woodburn", written over a horizontal line.

Noel A. Woodburn, Assistant Director
Quality Analysis Group
345 Adams Street, 10th Floor
Brooklyn, NY 11201



MEMORANDUM

DATE: March 4, 2010

TO: Virginia Ching, Unit Manager
Account Examinations Unit

FROM: Noel A. Woodburn, Assistant Director
Quality Analysis Group



SUBJECT: REFUND CLAIM

IN REFERENCE TO:	Circuit City Stores, Inc.
TAX TYPE:	GCT
CLAIM NUMBER:	012815745 S
EIN/SSN:	54-0493875
PERIOD ENDING:	02/28/06
REFUND REQUESTED:	\$131,202.00
REFUND DISALLOWED:	\$131,202.00
REFUND ISSUED:	\$ -0-

The Quality Analysis Group's review of the above refund claim shows that the refund should be denied.

NAW:fr

Pc: Yehuda Miller, Director, Bankruptcy Unit

EXHIBIT G

**NEW YORK CITY DEPARTMENT OF FINANCE
BANKRUPTCY & ASSIGNMENT UNIT
345 ADAMS STREET, 5TH FLOOR
BROOKLYN, NY 11201**

**Circuit City Stores Inc.
C/O Pricewaterhouse Coopers
300 Madison Avenue
New York, NY 10017
Attn: Jonathan Robin**

**Date: January 24, 2011
Requested By: Nahed Iskander
Tel. No : (718) 403-4187
Request # 2**

INFORMATION DOCUMENT REQUEST

The following documents and /or information are requested for all years under audit

1) General Corporation Tax - Periods 1/1/05 – 4/30/09

A) Copies of detailed supporting schedules used to calculate the following NYC-3L schedules

Schedule B – Computation of Entire Net Income

Schedule E – Computation and allocation of Capital

Schedule H – Business Allocation (property, receipts and wage factors)

B) Detailed analysis of Net Operating Loss schedule

2) If there are any completed Federal/and or NYS changes for the periods listed above please submit copies.